12. *Warrant Fees.*—For every distrain made under Sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates:—

A fee of 4 annas, if the amount due is less than Rs. 5.

A fee of 6 annas, if the amount due is not less than Rs. 5 but less than Rs. 10.

A fee of 8 annas, if the amount due is not less than Rs. 10 but less than Rs. 25.

A fee of 1 Rupee, if the amount due is not less than Rs. 25 but less than Rs. 50.

A fee of 2 rupees, if the amount due is not less than Rs. 50 but less than Rs. 75.

A fee of 3 rupees, if the amount due is not less than Rs. 75 but less than Rs. 100.

A fee of 5 rupees, if the amount due is not less than Rs. 100 and over.

13. *Maintenance.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-section (5).

Serial No.	Description of Live-stock	Rs. a. p.	Cost for the supply of fodder for each head of live-stock per day or fraction of a day Rs. a. p.
1	Elephant	3 0 0	3 0 0
2	Camel	1 0 0	1 0 0
3	Buffalo	0 4 0	0 4 0
4	Buffalo Calf ...	0 2 0	0 2 0
5	Bullock or cow ...	0 4 0	0 4 0
6	Heifer or calf ...	0 1 0	0 1 0
7	Goat and sheep ...	0 1 0	0 1 0
8	Kid	0 1 0	0 1 0
9	Horse	0 4 0	0 4 0
10	Fowl	0 2 0	0 2 0
11	Donkey (either young or grown)	0 1 0	0 1 0
12	Pig	0 1 0	0 1 0
13	Birds of all kinds ...	0 1 0	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

14. The Revenue Inspector is authorised to receive Municipal dues under these rules.

15. *Under Section 46(1) when Municipal dues may be written off.*—Arrears of the tax may be written off as irrecoverable if, after it has been outstanding for at least a year, in the case of a sum less than Rs. 5 and three years in other cases, the Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16. *Exemptions.*—In the following cases no tax shall be levied.

(*a*) No tax imposed as aforesaid other than a special sanitary Cess or water rate shall, without the express consent of the Government be leviable in respect of.—

(i) Any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purpose of profit, or any building or part of any building belonging to the Central Government.

(ii) Any vehicle, animal or other property belonging to Government and used solely for public purposes and not used or intended to be used for purpose of profit, or any vehicle, animal or other property belonging to the Central Government.

(iii) Any building or part of a building used as a place of public worship or used for a charitable purpose

(*b*) No tax of any kind imposed as aforesaid shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or in respect of any vehicle, animal or other property belonging to His Highness the Maharaja.

SCHEDULE A.

District ... Refund Bill

Number of payees	Name of payee	Amount of refund	Grounds of refund	Date on which the amount claimed is credited in the Treasury accounts	The head of accounts under which it is credited

Certified that the amounts have been credited in the accounts shown as above,

Treasury Officer.

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Notification dated 10th March 1953.

SCHEDULE VII.

(*See Clause (b) of Section 62*).

No. C1. 43—52-53. Notice is hereby given to the inhabitants of the Municipality of the Shimoga Town that the Municipal Council desires to impose the bus stand fee defined in the rules mentioned below :—

Any inhabitant of the Municipality objecting to the proposed tax may within one month from the date of this notice send his objections in writing to the Municipal Council. (The rules prepared by the Municipal Council under Clause (i) (h) of Section 46 are mentioned below).

Draft Rules framed under Section 46 (i) (h) of the Mysore Town Municipalities Act, 1951, for the levy and recovery of stand fees under Section 61 (h) (v) of the Act on buses arriving at the Bus Stands established or maintained by the Town Municipal Council, Shimoga.

1 A fee of annas four (Re. 0–4–0) per bus per day shall be levied on every bus arriving at the Bus Stand established or maintained by the Municipal Council, as prescribed in Schedule I to the Act.

2 The fee shall be collected departmentally and the Municipal Employee in charge of the Bus Stand shall give the person paying the fee a proper receipt showing the amount received, date and hour of payment and the registration number and/or other identifying particulars of the vehicle.

3 The Municipal Employee in charge of the Bus Stand shall be bound to maintain a proper account of the daily collections and of the traffic passing through the stand and it shall be produced for inspection whenever called for by the President, Vice-President or the Executive Officer.

4 No exemption from payment of fees shall be allowed in respect of any bus.

5 No refund of the stand fee recovered shall be made under any circumstances.

B. A. SETLUR,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, TIRTHAHALLI.

Notification dated 12th March 1953.

No. Ml. C. 410—52-53. It is hereby notified for the information of the inhabitants of Tirthahalli Town that the Municipal Council, have resolved at their ordinary general meeting, held on 28th February 1953, that the undermentioned Model Bye-laws and Model Rules framed by Government may be adopted by the Tirthahalli Town Municipality. The copies of the Model Bye-laws and Model Rules thus framed are kept in the office for the information of the public and are available during working hours of the office on all working days.